

## SCHEDULES

### SCHEDULE 1

#### CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

#### PART 2

##### CONSEQUENTIAL AMENDMENTS

##### *TCGA 1992*

- 38 In section 87J (relevant parts of payment from which onward gift derive), in subsections (2) and (5), for “the section 2(2) amount” substitute “the section 1(3) amount”.